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- [T.D. 8256, 54 FR 28600, July 6, 1989, as amended by T.D. 8457, 57 FR 62196, Dec. 30, 1992]
- § 1.132-1 Exclusion from gross income for certain fringe benefits.**
- (a) *In general.* Gross income does not include any fringe benefit which qualifies as a—
- (1) No-additional-cost service,
 - (2) Qualified employee discount,
 - (3) Working condition fringe, or
 - (4) De minimis fringe.
- Special rules apply with respect to certain on-premises gyms and other athletic facilities (§ 1.132-1(e)), demonstration use of employer-provided automobiles by full-time automobile salesmen (§ 1.132-5(o)), parking provided to an employee on or near the business premises of the employer (§ 1.132-5(p)), and on-premises eating facilities (§ 1.132-7).
- (b) *Definition of employee—*(1) *No-additional-cost services and qualified employee*